Docket No.: 050024-0027

PATENT

ITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Customer Number: 20277

Masaharu ITAYA, et al.

Confirmation Number: 3704

Application No.: 10/807,148

Group Art Unit: 1745

Filed: March 24, 2004

Examiner: Angela J. Martin

For: POSITIVE ELECTRODE, NON-AQUEOUS ELECTROLYTE SECONDARY BATTERY, AND METHOD OF

MANUFACTURING THE SAME

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

<u>Transmitted</u> herewith is an Amendment in the above identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached:

The fee has been calculated as shown below:

| The fee has been calculated as shown below. | | | | | |
|---|------------------|---|-----------------|------------|--------|
| 4 | NO. OF CLAIMS | HIGHEST PREVIOUSLY PAID FOR | EXTRA CLAIMS | RATE | FEE |
| Total Claims | 25 | 26 | 0 | \$50.00 = | \$0.00 |
| Independent Claims | 5 | 6 | 0 | \$200.00 = | \$0.00 |
| | | Multiple dependent claims newly presented | | | \$0.00 |
| | | Fee for extension of time | | | \$0.00 |
| | | | | | \$0.00 |
| | • | Total of Above Calculations | | | \$0.00 |

 \Box Please charge my Deposit Account No. 500417 in the amount of \$0.00.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17. \boxtimes

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Registration No. 56,21

600 13th Street, N.W. Washington, DC 20005-3096

Phone: 202.756.8000 SAB:LK:MaM

Facsimile: 202.756.8087 Date: May 25, 2007

Please recognize our Customer No. 20277 as our correspondence address.

WDC99 1401964-1.050024.0027

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AND METHOD OF MANUFACTURING THE SAME

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following Remarks and Amendment are submitted in response to the Office Action dated February 26, 2007.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 9 of this paper.